Local Government Mandate Statement Kentucky Legislative Research Commission 2018 Regular Session

Part I: Measure Information

Bill Request #: 1210						
Bill #: _HB 383						
Document ID #: 4564						
Bill Subject/Title: AN ACT relating to transient room taxes.						
Sponsor: Representative D. St. Onge						
Unit of Government: x City x County y Urban-County Unified Local						
<u>x</u> Charter County <u>x</u> Consolidated Local <u>x</u> Government						
Office(s) Impacted:						
Requirement: <u>x</u> Mandatory Optional						
Effect on Powers & Duties:x Modifies Existing Adds New Eliminates Existing						

Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

This bill, if enacted, will require travel or accommodations intermediaries that facilitate the rental of any room or rooms, lodgings or accommodations to the general public to collect the local transient room taxes for those local governments which impose the tax. This may also relieve residential owners who rent their personal residences on short-term rentals through a travel intermediary from the burden of collecting the local transient room tax. The bill excludes from the definition of "rent" the service fees charged by a travel or accommodation intermediary for facilitating the rental of the accommodation from the local transient room taxes.

While this bill facilitates the collection of the local transient room taxes that may otherwise go uncollected, it is unknown as to what extent compliance will increase.

Part III: Differences to Local Government Mandate Statement from Prior Versions

The Part II section above pertains to the bill as introduced and there are not any prior

introduced versions of the bill to complete the Part III section.						
Data Source	ee(s):					
Preparer:	Charlotte T. Quarles	Reviewer:	KHC	Date:	2/28/18	